
A BILL FOR AN ACT

RELATING TO TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 237-34, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) All monthly and annual returns filed manually shall
4 be transmitted to the office of the taxation district in which
5 the privilege upon which the tax accrued is exercised. Where
6 the privilege is exercised in more than one taxation district
7 the returns shall be transmitted to the office of the first
8 district.

9 Beginning January 1, 2015, all returns shall be filed
10 electronically. The director, in the director's discretion, may
11 assess an administrative fee on a return that is filed manually.

12 For the purposes of this section, "filed manually" means a
13 filing that is not by electronic, telephonic, or optical means."

14 SECTION 2. This Act does not affect rights and duties that
15 matured, penalties that were incurred, and proceedings that were
16 begun before its effective date.

17 SECTION 3. New statutory material is underscored.



1 SECTION 4. This Act shall take effect on July 1, 2014.

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INTRODUCED BY:

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H.B. NO. 1847

Report Title:

General Excise Tax; Returns; Electronic Filing

Description:

Requires all general excise tax returns to be filed electronically, beginning on 1/1/2015.

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